institutions of higher education to obtain his desired courses in the most expedient manner and at the least possible cost.

- Subd. 2. The state college board may therefore enter into contracts with private colleges or public colleges or universities, or the governing boards thereof, in contiguous states and private colleges within this state on a reciprocal basis in order to accomplish the following:
- (a) To enable a student at any institution party to such a contract to take a specialized course or courses at a different institution from that in which he is enrolled, with or without the payment of tuition charges at the other institution;
- (b) To enable a student enrolled in any of the institutions party to the contract to attend another institution party to such contract without being required to pay nonresident tuition fees and in accordance with the terms of such contract;
- (c) A contract entered into pursuant to this subdivision shall provide for approximately equal advantages between the contracting institutions
- Subd. 3. The state college board may prescribe the procedures for carrying out the authority conferred by subdivision 2.
- Subd. 4. The program authorized by the terms and provisions of this act being experimental, the number of course credit hours to be taken by students under contracts made by the state college board pursuant to subdivision 2 for all the institutions under its jurisdiction shall be limited to an aggregate of 2,000 credit hours in any one academic year.
- Subd. 5. The provisions of Minnesota Statutes 1961, Section 136.11, and any act amendatory thereof, are hereby modified to the extent necessary to give force and effect to this section.

Approved April 22, 1965.

## CHAPTER 243—S. F. No. 776

## [Coded]

An act relating to buildings financed by public moneys; providing that plans and specifications for the buildings require accessibility and usability for handicapped and aged persons; amending

Changes or additions indicated by italics, deletions by strikeout.

Laws 1963, Chapter 813, Section 1, Subdivision 2, and adding a subdivision; Section 3; and Section 4.

Be it enacted by the Legislature of the State of Minnesota:

- Section 1. Laws 1963, Chapter 813, Section 1, Subdivision 2, is amended to read:
- [73.57] Subd. 2. Public buildings; handicapped and aged persons. "Public building" means any building and the grounds appurtenant thereto, the cost of which is paid for by the state of Minnesota or any governmental subdivision thereof, or any agency of the state or of any governmental subdivision, or school district.
- Sec. 2. Laws 1963, Chapter 813, Section 1, is amended by adding a subdivision to read:
- [73.57] Subd. 5. "Remodeling" means deliberate reconstruction of an existing building in whole or in part in order to bring it up to date in conformity with present uses of the structure and to which other rules and regulations on the upgrading of health and safety provisions are applicable.
- Sec. 3. Laws 1963, Chapter 813, Section 3, is amended to read:
- Sec. 3. [73.59] Specifications and standards. Subdivision 1. The fire marshal shall promulgate in the manner otherwise provided by law, reasonable rules and regulations necessary for or incident to the administration of this act, which among other matters shall prescribe specifications making public buildings constructed or remodeled after final enactment of this act accessible to and usable by physically handicapped persons. In prescribing the specifications the fire marshal shall set minimum specifications as set forth in the booklet entitled, "American Standard Specifications For Making Buildings and Facilities Accessible To And Usable By The Physically Handicapped," approved by the American Standard Association, Incorporated, on October 31, 1961.
- Subd. 2. Nothing in this act shall be construed to require the remodeling of public buildings solely to provide accessibility and usability to the physically handicapped when remodeling would not otherwise be undertaken.
- Sec. 4. Laws 1963, Chapter 813, Section 4, is amended to read:
- Sec. 4. [73.60] Approval and review of plans and specifications. Construction or remodeling shall not be hereafter commenced of any public building owned by the state of Minnesota

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until the plans and specifications of the public building have been approved by the fire marshal, unless the contract therefor was awarded prior to the effective date of this act. In the case of any other public building defined in section 1 but not owned by the state of Minnesota to be constructed or remodeled the plans and specifications thereof shall be submitted to the fire marshal for review and within 30 days after his receipt thereof he shall notify the submitting authority of his recommendations if any. The provisions of this section are inapplicable to contracts awarded prior to its effective date.

Approved April 22, 1965.

## CHAPTER 244—S. F. No. 1055

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1961, Section 290.41, Subdivision 2.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1961, Section 290.41, Subdivision 2, is amended to read:

Income tax; information returns; by persons or cor-Subd. 2. Every person or corporation making payments in the regular course of a trade or business during the taxable year to any person or corporation in excess of \$500 \$600 on account of rents, or of \$250 \$10 or more on account of interest, or in excess of \$100 \$10 on account of dividends, or in excess of \$600 on account of either wages, salaries, or commissions, or on account of earnings in excess of \$250 \$10 distributed to its members by savings, building and loan associations chartered under the laws of this state or the United States, shall make a return in respect to such payments in excess of the amounts specified, giving the names and addresses of the persons to whom such payments were made, the amounts paid to each. The state treasurer or other corresponding officer, by whatever name known, of every political subdivision of the state, of every city, village, or borough and of every school district, shall, on or before the first day of March each year, beginning with March, 1938, make and file with the commissioner of taxation a report giving the name of each employee or official to whom the state or such political subdivision, city, village, borough, or school district, during the preceding calendar year, paid any salary or wages in excess of

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